MULTIMEDIA UNIVERSITY

STUDENT IDENTIFICATION NO

MULTIMEDIA UNIVERSITY

FINAL EXAMINATION

TRIMESTER 2, 2016/2017

BAC4624 – ADVANCED ACCOUNTING INFORMATION SYSTEMS

(All Sections / Groups)

3 MARCH 2017
9:00 A.M. – 12:00 P.M.
(3 Hours)

INSTRUCTIONS TO STUDENTS

1. This question paper consists of 4 pages including cover page with **FOUR (4)** questions only.

2. Answer all **FOUR** questions. Mark distribution for each question is given.

3. Please print all your answers in the Answer Booklet provided.

QUESTION 1

Pet Mania Sdn. Bhd. is a growing company that specialises in the sales of pet products. Currently, it employs 150 full time employees, within five branches throughout West Malaysia. During pet competition and other public gathering events, the company always take part and established many booths and kiosks to attract more potential customers while promoting their products. Therefore, many part-timers were engaged during these periods. The following are the payroll process involving these part-time employees:

At the end of every event/gathering sessions, the part time employees submit their time cards to their respective supervisors. All supervisors will review these time cards in order to check the accuracy of the hours worked for that day. Since employees are paid based on different pay rates, respective details are drawn from the pay rates files where the correct pay rates are written on the time cards. The pay rates data will be requested from the Human Resource Department to ensure the latest approved pay rates are used. Since there is minimum adjustment to the rates, the supervisors themselves will key-in this data into the pay rates files.

At the end of every week, all completed time cards are sent to the payroll clerk who will then manually prepare the payroll cheques, update the payroll register, and files the time cards in the department. Once all payroll cheques are ready, the payroll manager will authorise the disbursement and all cheques will be distributed to all part-time employees. Once this is completed, the manager will update the general ledger to capture the total cash disbursed. Every month, a payroll report is prepared from the updated general ledger for management's reference.

Required:

a) Develop a context diagram to document the payroll process at Pet Mania Sdn Bhd. (5 marks)

b) Prepare a Level 0 DFD to document the payroll process at Pet Mania Sdn Bhd. (8 marks)

c) Prepare a document flowchart for the above process. (12 marks)

(Total: 25 marks)

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QUESTION 2

a) Define spoofing. Differentiate **TWO (2)** types of spoofing variations.

(6 marks)

b) Explain what is a closed database architecture. Describe **TWO (2)** problems associated with the closed database architecture in a traditional information systems model.

(9 marks)

c) Describe the following:

i. Ring topology. (4 marks)

ii. An appropriate method that can be used by a ring topology to detect and resolve collisions. Include as well **ONE (1)** advantage of the method proposed.

(6 marks)

(Total: 25 marks)

QUESTION 3

a) In the early days of computers, it was relatively difficult to buy software that met users' needs. This does not seem to be the case nowadays, because most companies are expected to replace their current systems with commercially available packages. Nevertheless, for companies that requires large/complex systems, they usually send vendors a request for proposal (RFP), asking them to propose a system that meets their needs. Discuss **THREE (3)** reasons why an RFP is important.

(7 Marks)

b) Pet Store Sdn. Bhd. is a rapidly growing retail store that faces stiff competition due to poor customer service, late-billing and inefficient debt collection. In order for the company's growth to improve, a major upgrade of the company's accounting information systems is required. The manager has heard about the various ways to obtain new information system as follows. You are required to explain **TWO (2)** advantages and **TWO (2)** disadvantages of each of these approaches:

i. Purchase ready-made software. (6 marks)

ii. Develop the system in-house. (6 marks)

iii. Outsourcing (hire consultant to have a custom-made system). (6 marks)

(Total: 25 marks)

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QUESTION 4

a) One of the benefits of using a business process management systems (BPMS) is that it improves internal controls. Describe **FOUR (4)** ways how this can be achieved with a BPMS.

(12 marks)

b) In the physical system design phase, the last activity to execute is to build in controls into the system. List **FOUR (4)** considerations and their concerns.

(8 marks)

c) Describe the post-implementation review activity. (5 marks)

(Total: 25 marks)

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